RENO NEWSPAPERS, INC. Publishers of RENO EVENING GAZETTE and NEVADA STATE JOURNAL

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81 MAY 27 AM 110

DESCRIPTION OF LEGAL ADVERTISING

Ord. No. 489

Bell No. 660

3349008

TERMS: NET, PLEASE PAY FROM THIS INVOICE. IT'S DUE UPON PRESENTATION AND IS PAST DUE AFTER 15 DAYS.

LEGAL AD _____

EXTRA PROOFS ____

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May

PROOF OF PUBLICATION

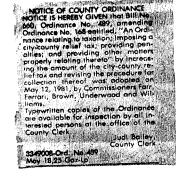
STATE OF NEVADA, COUNTY OF WASHOE ss.

Alice Buffaloe

being first duly sworn, deposes and says: That she is the legal clerk of
THE RENO EVENING GAZETTE, a daily newspaper published in Reno,
in Washoe County, in the State of Nevada. That the notice of County Ordinance # 489
of which a copy is hereto
attached, was first published in said newspaper in its issue dated the 18th.day of May , 19 81 and, May 25th.day , the last publication thereof being in the issue of May 25th.day . 19 81 Signed 19
Subscribed and sworn to before me this 25th. day of

Washoe County

My Appointment Expires Nov. 18, 1984



Washoe County Clerk

P.O. Box 11130

Reno, Nv. 89520

ful 5718+ 5/25

SUMMARY: Increases amount of city-county relief tax and revises procedure for collection thereof.

BILL NO. 460 ORDINANCE NO. 489

AN ORDINANCE AMENDING "AN ORDINANCE RELATING TO TAXATION; IM-POSING A CITY-COUNTY RELIEF TAX; PROVIDING PENALTIES; AND PRO-VIDING OTHER MATTERS PROPERLY RELATING THERETO" BY INCREASING THE AMOUNT OF THE CITY-COUNTY RELIEF TAX AND REVISING THE PRO-CEDURE FOR COLLECTION THEREOF.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Washoe County Ordinance No. 168 is hereby amended by adding thereto a new section which shall read as follows:

"Department" means the state department of taxation.

SECTION 2. Washoe County Ordinance No. 168 is hereby amended by adding thereto a new section which shall read as follows:

SECTION 51. Exemptions.

There are exempted from the taxes imposed by this ordinance the gross receipts from the sale of, and the storage, use or other consumption in this county of, tangible personal property the gross receipts from the sale of which, or the storage, use or other consumption of which, this county is prohibited from taxing under the Constitution or laws of the United States or under the Constitution or laws of this state.

SECTION 3. Section 2 of Washoe County Ordinance No. 168 is hereby amended to read as follows:

SECTION 2. Construction: Operation of definitions. Except where the context otherwise requires, the definitions given in sections 3 to 20, inclusive, of this ordinance govern the construction of this ordinance.

SECTION 4. Section 20 of Washoe County Ordinance No. 168 is hereby amended to read as follows:

SECTION 20. Imposition and rate of sales tax. For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers at the rate of 1.75 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in Washoe County on or after April 30, 1981.

SECTION 5. Section 23 of Washoe County Ordinance No. 168 is hereby amended to read as follows:

SECTION 23. Separate display of tax from list, other price.

The department may by regulation provide that the amount collected by the retailer from the consumer in reimbursement of the tax be displayed separately from the list price, the price advertised in the premises, the marked price, or other price on the sales check or other proof of sale.

SCCTION 6. Section 24 of Washoe County Ordinance No. 168 is hereby amended to read as follows:

BILL 660

Passed by emergency procedure, effective May 25, 1981, as shown on Ordinance 168, Item No. 81-716